



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

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To: Members of the Administration and  
Regulation Appropriations Subcommittee

From: David A. Vaudt

Date: January 28, 2013

Subject: Requested Information

The following information is provided to respond to the questions we were asked to address:

1. How many employees do you have? What is the five year trend for staffing levels?

The Office is generally authorized 103 FTEs through the appropriation process. However, authorization is also provided for additional FTEs for audit work which is billable. Our actual FTEs for recent years is shown in the handout.

2. How are the above employees classified? How many are exempt, non-exempt and collective bargaining?

All employees are confidential, non-contract employees.

3. How many of your FTEs are federally funded?

We have no FTEs which are supported by direct federal funding. However, approximately 13% of our audit hours are devoted to auditing federal funds received by other State departments and we are reimbursed by those departments for the costs associated with auditing their federal funds.

4. How many federal grants does your agency receive and what's the matching rate? What's the future matching rate anticipated to be? How much federal dollars?

The Office has not received any federal grants in the past and none are anticipated in the foreseeable future.

5. How many early retirements were taken?

Four employees of the Office participated in the State Employee Retirement Incentive Program (SERIP).

6. Of those openings, how many have been filled?

Three positions have been filled. Two of those were auditor positions and the other was an audit report typist position. The human resource position was not filled.

7. What are your ideas to make service delivery in your Department more efficient?

We continually review how technology can improve our ability to gather and analyze data to conduct our audits as efficiently as possible while enhancing our ability to provide information to our clients which can help them improve their operations.

8. Share the progress of your Department's "Lean" projects.

While we continually review opportunities to improve our operations, we have not undertaken any specific "Lean" projects.

9. How much of your revenue comes from other state agencies?

Over the last several years, approximately 55% of our revenue has resulted from billing state agencies for their audit work.

10. How much of your revenue comes from fees?

The Office's appropriation represents less than 10% of our revenue in recent years. The remainder of our revenue is fees, either through billings for our audit work or fees paid by local governments when an audit report is filed with the Office.

11. What has been your five year budget trend?

The Office's appropriation for the current fiscal year is approximately 27% less than it was for fiscal year 2009 while current year expenditures are expected to be approximately 5% higher than for fiscal year 2009. Fee revenue will increase approximately 10% over the five year period.

12. Regarding current FY13, how does your current budget situation look? Do you expect any savings?

So far, we appear to be on track with our budget.

13. Have there been any recent reclassifications of individuals in your department? How many and what were the changes?

No reclassifications have been made recently.

14. In regard to monetary bonuses, how do you measure employee outcomes?

The Office does not pay bonuses.